

COMMONWEALTH OF KENTUCKY  
BEFORE THE PUBLIC SERVICE COMMISSION

In the Matter of:

ELECTRONIC INVESTIGATION OF JOHNSON	)	
COUNTY GAS COMPANY, INC. AND BUD RIFE,	)	CASE NO.
INDIVIDUALLY AND AS AN OFFICER OF	)	2019-00056
JOHNSON COUNTY GAS COMPANY, INC.	)	
ALLEGED VIOLATION OF KRS 278.300 AND ITS	)	
TARIFF	)	

ORDER

The Commission, on its own motion, establishes this proceeding to conduct a formal investigation to determine whether there are any reasons why penalties should not be imposed upon Johnson County Gas Company, Inc. (Johnson County), and Bud Rife, individually and as an officer of Johnson County, pursuant to KRS 278.990, for failure to comply with KRS 278.300 by entering into three promissory notes without the Commission's prior approval, and for failing to comply with the Commission's March 9, 2012 Order in Case No. 2011-00184 and failing to comply with its Tariff Gas Cost Adjustment (GCA) Clause by failing to file a GCA since 2013.<sup>1</sup>

Johnson County is a Kentucky corporation in good standing with the Kentucky Secretary of State. As a local gas distribution company, Johnson County is subject to the Commission's jurisdiction pursuant to KRS 278.040 and KRS 278.010(3)(c). Mr. Rife is president, director, and the sole stockholder of Johnson County. Johnson County

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<sup>1</sup> Case No. 2011-00184, *Johnson County Gas Company, Inc. and Bud Rife, Individually and as Sole Officer of the Utility Alleged Failure to Comply with Commission Orders* (Case No. 2011-00184 Final Order) (Ky. PSC Mar. 9, 2012); Johnson County Unnumbered Tariff Sheet labelled Gas Cost Adjustment Clause effective January 1, 2001 (filed Dec. 13, 2000). Attached as Appendix B.

provides natural gas service to 279 residential, commercial, and industrial customers in Johnson County, Kentucky.<sup>2</sup> Johnson County and Mr. Rife have the responsibility to ensure that Johnson County complies with statutes and regulations enforced by the Commission and orders issued pursuant to the Commission's statutory authority to regulate a utility's rates and service.

Under KRS 278.250 and KRS 278.260, the Commission is authorized to investigate and examine the condition of any utility subject to its jurisdiction, including any practice or act relating to the utility service. Under KRS 278.280, if the Commission finds that any practice or act is unjust, unreasonable, unsafe, improper, inadequate, or insufficient, then the Commission has the authority to determine the just, reasonable, safe, proper, adequate, or sufficient practice or method to be observed. Upon a finding that Johnson County or Mr. Rife violated any provision of KRS 278, KRS 278.990 authorizes the Commission to assess civil penalties not to exceed \$2,500 for each offense against a utility and against any officer, agent, or employee of a utility who willfully violates any provisions of KRS 278, Commission regulations, or orders.

### DISCUSSION

This matter arises from three promissory notes filed as exhibits to an alternative rate adjustment application (ARF Application) filed by Mr. Rife on behalf of Johnson County in Case No. 2018-00434<sup>3</sup> and from Johnson County's failure to file quarterly GCAs

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<sup>2</sup> *Annual Report of Johnson county to the Public Service Commission for the Calendar Year Ended December 31, 2017* (2017 Annual Report) (filed July 6, 2018) at p. 31 of 42.

<sup>3</sup> Case No. 2018-00434, Application *Johnson County Gas Company, Inc. for an Alternative Rate Adjustment* (filed Feb. 4, 2019).

pursuant to Johnson County's Tariff and the Commission's March 9, 2012 Order in Case No. 2011-00184.

The Commission has longstanding concerns regarding the financial condition of Johnson County, the operation and management of Johnson County by Mr. Rife, and the failure to file timely GCAs. Mr. Rife owns or controls several entities that provide affiliate services to Johnson County, including office space, leased vehicles, and wholesale natural gas. Additionally, Mr. Rife in his individual capacity provides management services to Johnson County under an agreement between Johnson County and Mr. Rife, which is the antithesis of an arm's length transaction given that Mr. Rife is the sole owner of Johnson County. In Case No. 2012-00140, the Commission disallowed 30 percent of the management fee and 40 percent of the office rent paid to Mr. Rife as duplicative or excessive.<sup>4</sup> Also, in Case No. 2012-00140, the Commission denied a surcharge that would have increased future rates to retroactively collect undercharges in previous rates for operational expenses incurred in the past.<sup>5</sup>

In regards to GCAs, the Commission chastised Johnson County and Mr. Rife on multiple occasions for failing to file quarterly GCAs in accordance with Johnson County's tariff.<sup>6</sup> For example, in a previous rate case, the Commission found that the costs that gave rise to Johnson County's Chapter 11 bankruptcy, filed in 2011, were recurring costs of operations, some of which were recoverable under the GCA mechanism.<sup>7</sup>

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<sup>4</sup> Case No. 2012-00140. *Alternative Rate Filing Adjustment Application of Johnson County Gas Company* (Case No. 2012-00140 Final Order) (Ky. PSC June 18, 2013) at 9, 11.

<sup>5</sup> *Id.* at 6.

<sup>6</sup> See Case No. 2012-00140 Final Order; Case No. 2011-00184 Final Order; and Case No. 2010-00010, *Purchased Gas Adjustment Filing of Johnson County Gas Company* (Ky. PSC Sept. 17, 2010).

<sup>7</sup> *Id.*; *In re: Johnson County Gas Company*, Case No. 11-70410 (E.D. Ky. Bkrptcy).

### Violation of KRS 278.300, Unauthorized Issuance of Evidences of Indebtedness

In its ARF Application, Johnson County stated that it required a rate increase to allow Johnson County to pay its expenses without receiving financial assistance from Mr. Rife's non-regulated companies. The primary reason for the rate increase was to provide Johnson County with sufficient funds to recover \$144,972 of outstanding debt consisting of three promissory notes, all executed on December 28, 2018, the same date that the ARF Application was filed.<sup>8</sup> Johnson County filed the three notes as outstanding evidences of indebtedness attachments to the ARF Application as required by 807 KAR 5:076, Section 4(b).

All three promissory notes represent funds purportedly borrowed by Johnson County from affiliated entities controlled by Mr. Rife or from Mr. Rife in his individual capacity. The amounts, parties, and terms of the notes are as follows:

- A no-interest loan for \$47,700.00 from Mr. Rife, individually, for a term of 20 years, with semiannual payments of \$1,192.50. Mr. Rife is the signatory for both parties on this note. The note states that Mr. Rife loaned money to Johnson County to repay \$10,000.00 in past-due office rent; \$7,200.00 in past-due truck rental; and \$30,500.00 in past-due management fees.
- A no-interest loan for \$15,198.00 from Bud Rife Construction Company (Bud Rife Construction) for a term of five years, with semiannual payments of \$1,519.80. Bud Rife Construction is a Kentucky corporation whose president and sole officer is Mr. Rife. Mr. Rife is the signatory for both parties on this note. The note states that Bud Rife

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<sup>8</sup> A fourth promissory note is for one year, and thus does not require Commission approval pursuant to KRS 278.300(8).

Construction loaned the sums to Johnson County for payment for past-due services rendered by Bud Rife Construction.

- A no-interest loan for \$82,047.00 from Hall, Stephens, & Hall Gas Company (Hall) for a term of 20 years, with semiannual payments of \$2,051.85. Hall is a partnership whose managing partner is Mr. Rife.<sup>9</sup> Mr. Rife is the signatory for both parties on this note. The note states that Hall loaned money and advanced services to Johnson County for natural gas deliveries.

Under KRS 278.300, a utility cannot issue any evidences of indebtedness until authorized to do so by Commission order. The exception to that provision is contained in KRS 278.300(8), which states that Commission approval is not required for notes “for proper purposes and not in violation of law” that are payable for periods of two years or less or are renewals of such notes.

As an initial matter, none of the three promissory notes are payable in under two years or are renewals of notes payable in under two years. Therefore, the exception in KRS 278.300(8) regarding two-year notes is not applicable to the three promissory notes, which required Commission approval prior to their issuance.

There is no evidence in this proceeding or prior cases that Johnson County sought or obtained Commission approval before entering into any of the three promissory notes at issue. Commission records reflect that the last time Johnson County requested authority to enter into an evidence of indebtedness was in Case No. 1998-00523, when the Commission approved Johnson County’s request to renew two promissory notes in

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<sup>9</sup> Case No.2012-00140, Responses to Post-Hearing Data Requests (filed May17, 2013) at Item 1, Exhibit 1.

the amounts of \$655,302.00 and \$77,698.00 between Johnson County and the Kentucky Department of Local Government (DLG).<sup>10</sup>

#### Violation of Commission Order and Tariff

The Commission approves GCAs under the statutory authority granted by KRS 278.030(1) to set rates that are fair, just, and reasonable. The GCA is a mechanism that permits Johnson County, and other natural gas distribution utilities, to regularly adjust the price of natural gas supplied to consumers to reflect the utility's cost of purchasing that gas. As the wholesale price of natural gas is unregulated and fluctuates with market conditions, the GCA enables natural gas utilities to adjust the amount they charge their customers to reflect the actual cost of gas. Without the GCA, natural gas distribution utilities would have to file frequent rate cases. The GCA is not a profit mechanism for a utility; rates under the GCA mechanism reflects the actual costs of purchasing and transporting natural gas on a dollar-for-dollar basis. Utilities are required to fully document all of their natural gas costs, including purchase, storage, and transportation. This includes providing contracts and other materials to the Commission. Under KRS 278.274, the Commission has the authority to review a natural gas utility's purchasing practices and disallow costs that are the result of imprudent purchasing practices.

In Case No. 2011-00184, the Commission directed Johnson County and Mr. Rife "to comply with the requirements of its GCA tariff."<sup>11</sup> According to its GCA tariff provision, Johnson County "shall file a gas cost recovery rate (GCR) with the Commission at least

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<sup>10</sup> Case No. 1998-00523, *Application of Mr. Bud Rife and the Kentucky Municipal Gas Utility Investment Trust for the Approval of the Acquisition of the Stock of Johnson County Gas Company, Inc. of Paintsville, Johnson County, Kentucky, by Mr. Rife, and the Issuance of Two Promissory Notes Evidencing Certain Indebtedness of Johnson County Gas* (Ky. PSC Mar. 3, 1999).

<sup>11</sup> Case No. 2011-00184, Final Order at ordering paragraph 2.

30 days prior to the first day of each calendar quarter”.<sup>12</sup> Johnson County last filed a GCA on February 12, 2013, with an approved GCR rate of \$6.4140 per Mcf.<sup>13</sup> As documented in Appendix C, Johnson County has not filed a GCA since that date. In addition to failing to timely file the required GCA, it appears that Johnson County’s GCR rate may no longer be reasonable. In recent GCA cases, the approved GCR rate is approximately \$4 per Mcf.<sup>14</sup> Thus, it would appear that by failing to file timely GCAs pursuant to its tariff, Johnson County is collecting a gas recovery cost that exceeds the actual costs of purchasing and transporting natural gas.

### FINDINGS

Based on the evidence of record and being otherwise sufficiently advised, the Commission finds that:

1. *Prima facie* evidence exists that Johnson County failed to comply with KRS 278.300, as set forth in the above discussion.
2. *Prima facie* evidence exists that Bud Rife, in his official capacity as president of Johnson County and individually, failed to comply with KRS 278.300, as set forth in the above discussion.

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<sup>12</sup> Johnson County Tariff GCA Clause.

<sup>13</sup> Case No. 2012-00542, *Purchased Gas Adjustment Filing of Johnson County Gas Company* (Ky. PSC Jan. 30, 2013).

<sup>14</sup> See Case No. 2019-00040, *Purchased Gas Adjustment Filing of Columbia Gas of Kentucky, Inc.* (Ky. PSC Feb. 14, 2019) (approving GCA of \$4.2552 per Mcf); Case No. 2019-00036, *Electronic Purchased Gas Adjustment Filing of Duke Energy Kentucky, Inc.* (Ky. PSC Feb. 14, 2019) (approving GCA of \$4.188 per Mcf); Case No. 2018-00432, *Purchased Gas Adjustment Filing of Sentra Corporation* (Ky. PSC Jan. 31, 2019) (approving GCA of \$4.0229 per Mcf).

3. *Prima facie* evidence exists that Johnson County failed to comply with its Tariff GCA Clause and the Commission's March 9, 2012 Order in Case No. 2011-00184, as set forth in the above discussion.

4. *Prima facie* evidence exists that Bud Rife, in his official capacity as president of Johnson County and individually, failed to comply with Johnson County's Tariff GCA Clause and the Commission's March 9, 2012 Order in Case No. 2011-10084, as set forth in the above discussion.

5. This show cause proceeding should be initiated to determine whether there are any reasons why penalties should not be imposed upon Johnson County and its president, Bud Rife, pursuant to KRS 278.990, for failure to comply with KRS 278.300, the March 9, 2012 Order in Case No. 2011-00184, and Johnson County's Tariff GCA Clause.

6. A procedural schedule should be established for the orderly processing of this show cause proceeding. The procedural schedule is attached as an Appendix to this Order.

7. The Attorney General should be made a party to this proceeding based upon the motion he filed in the ARF proceeding requesting that the Commission initiate an investigation of the unauthorized debt. The Attorney General may file a motion to withdraw if he does not wish to be a party to this proceeding.

IT IS THEREFORE ORDERED that:

1. Within ten days of the date of entry of this Order, Johnson County and Bud Rife shall submit to the Commission a written response to the allegations contained in this order.

2. Johnson County and Bud Rife shall appear in Hearing Room No. 1 of the Commission offices in Frankfort, Kentucky, at 9 a.m. Eastern Daylight Time, on April 24, 2019, to show cause why they should not be subject to penalties pursuant to KRS 278.990 as described in finding paragraph 3 and 4 of this Order.

3. Pursuant to KRS 278.360 and 807 KAR 5:001, Section 9(9), a digital video recording shall be made of the hearing.

4. At any public hearing in this matter, neither opening statements nor summarization of direct testimonies shall be permitted.

5. The record in Case No. 2018-00434 is incorporated by reference into this proceeding.

6. Any party filing a paper with the commission shall file an electronic copy in accordance with the electronic filing procedures set forth in 807 KAR 5:001, Section 8, and shall also file the original in paper medium with the Commission.

7. Pursuant to 807 KAR 5:001, Section 8(10), within seven days of entry of this Order Johnson County and Bud Rife shall file a written statement with the Commission that:

a. Certifies that they possess the facilities to receive electronic transmissions; and

b. Sets forth the electronic mail address to which all electronic notices and messages related to this proceeding should be served.

8. The Attorney General shall be made a party to this proceeding.

9. The procedural schedule set forth in the Appendix to this Order shall be followed.

10. As set forth in 807 KAR 5:001, Section 4(11)(a), a person requesting permissive intervention in a Commission proceeding is required to demonstrate either (1) a special interest in the proceeding which is not adequately represented in the case, or (2) that the person requesting permissive intervention is likely to present issues or develop facts that will assist the Commission in fully considering the matter without unduly complicating or disrupting the proceedings. Further, KRS 278.040(2) requires that a person seeking intervention must have an interest in the rates or service of a utility, as those are the only matters that are subject to the Commission's jurisdiction. Therefore, any person requesting to intervene in a Commission proceeding must state with specificity the person's special interest that is not otherwise adequately represented, or the issues and facts that the person will present that will assist the Commission in fully considering the matter. In addition, any motion to intervene filed after March 8, 2019, shall also show good cause for being untimely. If the untimely motion is granted, the movant shall accept and abide by the existing procedural schedule.

11. Responses to requests for information shall be appropriately bound, tabbed, and indexed, with the original in paper medium and an electronic version to the Commission.

a. Electronic documents shall be in portable document format (PDF), shall be searchable, and shall be appropriately bookmarked.

b. Each response shall include the name of the witness responsible for responding to the questions related to the information provided.

c. Each response shall be answered under oath or, for representatives of a public or private corporation or a partnership or an association or a governmental

agency, be accompanied by a signed certification of the preparer or person supervising the preparation of the response on behalf of the entity that the response is true and accurate to the best of that person's knowledge, information, and belief formed after a reasonable inquiry.

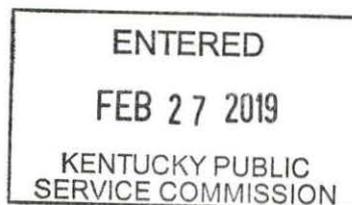
d. A party shall make timely amendment to any prior response if it obtains information that indicates that the response was incorrect when made or, though correct when made, is now incorrect in any material respect.

e. For any request to which a party fails or refuses to furnish all or part of the requested information that party shall provide a written explanation of the specific grounds for its failure to completely and precisely respond.

f. Careful attention should be given to copied material to ensure that it is legible. When the requested information has been previously provided in this proceeding in the requested format, reference may be made to the specific location of that information in responding to this request.

g. Any party filing a paper containing personal information shall, in accordance with 807 KAR 5:001, Section 4(10), encrypt or redact the paper so that the personal information cannot be read.

By the Commission



ATTEST:

  
Executive Director

APPENDIX A

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2019-00056 DATED **FEB 27 2019**

Last day for intervention requests to be accepted.....	03/08/19
All initial requests for information to Johnson County and Bud Rife shall be filed no later than.....	03/08/19
Johnson County and Bud Rife shall file responses to initial requests for information no later than.....	03/21/19
All supplemental requests for information to Johnson County and Bud Rife shall be filed no later than .....	03/29/19
Johnson County and Bud Rife shall file responses to supplemental requests for information no later than .....	04/12/19
Public Hearing to be held in Hearing Room 1 of the Commission's offices at 211 Sower Boulevard, Frankfort, Kentucky, for the purpose of cross-examination of witnesses of Johnson County and Bud Rife .....	04/24/19
Post-Hearing Briefs, if any .....	To be scheduled

APPENDIX B

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2019-00056 DATED **FEB 27 2019**

THREE PAGES TO FOLLOW

Van Lear, Hager Hill,  
East Point, and Meally

P. S. C. Ky. No. \_\_\_\_\_

CANCELLING P. S. C No. \_\_\_\_\_

**Johnson County Gas Company**  
Name of Issuing Corporation

### GAS COST ADJUSTMENT CLAUSE

#### Determination of GCR

Johnson County Gas shall file a gas cost recovery rate (GCR) with the Commission at least 30 days prior to the first day of each calendar quarter. The GCR shall become effective for billing for service rendered on and after the first day of each calendar quarter.

The gas cost recovery rate is comprised of:

1. The expected gas cost (EGC) on a dollar-per-Mcf basis, which represents the average expected cost of purchased gas based on 12 months of actual sales.
2. The actual adjustment (AA), on a dollar-per-Mcf basis, which compensates for differences between previous quarters' expected gas cost and the actual cost of gas. The AA shall equal the sum of the AA for the reporting period and for the three preceding calendar quarters.
3. The supplier refund adjustment (RA), on a dollar-per-Mcf basis, which reflects the refunds received from suppliers during the reporting period plus interest at a rate equal to one-half of one percent below the average 90-day commercial paper rate for the twelve-month period. In the event of any large or unusual refund, Johnson County may apply to the Commission for the right to depart from the refund procedures set forth herein.

DATE OF ISSUE December 1, 2000

DATE EFFECTIVE January 1, 2001

ISSUED BY Bud Rife President/ Manager P.O. Box 339, Harold, Ky  
41635

Issued by authority of an Order of the Public Service Commission of Kentucky in  
Case No. \_\_\_\_\_ dated \_\_\_\_\_

PUBLIC SERVICE COMMISSION  
OF KENTUCKY  
EFFECTIVE

Van Lear, Hager Hill,

JAN 01 2001

PURSUANT TO 807 KAR 5:011,  
SECTION 9 (1)

BY Stephen D. Reed  
SECRETARY OF THE COMMISSION

**East Point, and Meally**  
(Community, Town or City)

P. S. C. Ky. No. \_\_\_\_\_

**CANCELLING P. S. C No.**

**Johnson County Gas Company**  
Name of Issuing Corporation

**GAS COST ADJUSTMENT CLAUSE (continued)**

4. The balance adjustment (BA), on a dollar-per-Mcf basis, which compensates for any remaining under- or over-collections which have occurred as a result of prior actual, refund, and balance adjustments.

**Billing**

The GCR rate to be applied to bills of customers shall equal the sum of the following components:  $GCR = EGC + AA + RA + BA$   
The GCR will be added to the latest base tariff rates prescribed by Commission Order.

**Definitions**

For Purposes of this tariff:

1. Average Expected Cost is the cost of purchased gas which results from applying supplier rates currently in effect, or reasonably expected to be in effect during the calendar quarter, to purchased volumes for the most recently

**DATE OF ISSUE December 1, 2000      DATE EFFECTIVE January 1, 2001**

**ISSUED BY Bud Rife President/ Manager P.O. Box 339, Harold, Ky 41635**

**Issued by authority of an Order of the Public Service Commission of Kentucky in  
Case No.                      dated**

PUBLIC SERVICE COMMISSION  
OF KENTUCKY  
EFFECTIVE

**Van Lear, Hager Hill,  
East Point, and Meally**

**JAN 01 2001**

PURSUANT TO 807 KAR 5:011,  
SECTION 9 (1)

BY: Stephen D. Bell  
SECRETARY OF THE COMMISSION

P. S. C. Ky. No. \_\_\_\_\_

CANCELLING P. S. C No.

**Johnson County Gas Company**

Name of Issuing Corporation

**GAS COST ADJUSTMENT CLAUSE (continued)**

available twelve-month period, divided by the corresponding sales volume. If line loss exceeds five percent, purchased volumes for the twelve-month period shall be calculated as: sales volumes / .95. Where the calculations require the use of volumes used during a given period, and those volumes did not exist for a particular source for the entire period, or Johnson County expects the volumes to change substantially, Johnson County may make appropriate adjustments to these calculations. Any adjustment of this type shall be described in the quarterly GCR application.

2. The GCR is the total of the EGC and all adjustments.
3. The Calendar Quarters are: January, February, and March; April, May, and June; July, August, and September; and October, November, and December.
4. Reporting Period means the three month accounting period that ended approximately 60 days prior to the filing date of the updated gas cost recovery rates, i.e., the calendar quarters ended March 31, June 30, September 30, and December 31 of each year.

**Out of time filings**

In the event of any unusually large increases or decreases in suppliers' gas cost, Johnson County may propose an out of time filing to more closely track the cost of gas.

**DATE OF ISSUE December 1, 2000      DATE EFFECTIVE January 1, 2001**

**ISSUED BY Bud Rife    President/ Manager    P.O. Box 339, Harold, Ky  
41635**

**Issued by authority of an Order of the Public Service Commission of Kentucky in  
Case No.                      dated**

PUBLIC SERVICE COMMISSION  
OF KENTUCKY  
EFFECTIVE

JAN 01 2001

PURSUANT TO 807 KAR 5.011,  
SECTION 9(1)  
BY: Stephen D. Buss  
SECRETARY OF THE COMMISSION

APPENDIX C

APPENDIX TO AN ORDER OF THE KENTUCKY PUBLIC SERVICE  
COMMISSION IN CASE NO. 2019-00056 DATED **FEB 27 2019**

FOUR PAGES TO FOLLOW

### Closed Tariff List

File #	Utility ID	Company Name	Type	Description	Filed By Date	Status	Service
TFS1998	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-FF.	1/30/1998	Final Accepted 1/21/1998	Gas
TFS1998	4600	Johnson County Gas Company, Inc.	Tariff	Rates and Rules per Order in Case No. 97-527.	9/25/1998	Final	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-GG.	1/4/1999	Final Accepted 5/7/1998	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-HH.	1/4/1999	Final Accepted 8/3/1999	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-II.	1/4/1999	Final	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-JJ.	2/12/1999	Final Accepted 1/1/1999	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	Changes Gas Cost Adjustment Clause filing from quarterly to annually.	2/26/1999	Final Accepted 3/1/1999	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	Offers Special Charges and makes text revisions per Order in Case No. 97-527.	5/26/1999	Final Accepted 6/19/1999	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 10415-KK.	6/30/1999	Final Accepted 4/1/1999	Gas
TFS1999	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 1999-155.	9/9/1999	Final Accepted 9/1/1999	Gas
TFS2000	4600	Johnson County Gas Company, Inc.	Tariff	Adds Minimum Bill for Commercial service per Financial Audits Branch.	3/1/2000	Final Accepted 3/31/2000	Gas
TFS2000	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-A.	12/4/2000	Final Accepted 11/26/2000	Gas
TFS2000	4600	Johnson County Gas Company, Inc.	Tariff	Re-establishes a quarterly Gas Cost Adjustment Clause.	12/13/2000	Final Accepted 1/1/2001	Gas
TFS2001	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-B.	2/14/2001	Final	Gas

### Closed Tariff List

File #	Utility ID	Company Name	Type	Description	Filed By Date	Status	Service
TFS2001	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-D.	6/19/2001	Final Accepted 4/1/2001	Gas
TFS2001	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-F. (Interim Order)	7/9/2001	Final Accepted 7/1/2001	Gas
TFS2001	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-F. (Final Order)	7/30/2001	Final Accepted 8/1/2001	Gas
TFS2001	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-G.	9/28/2001	Final Accepted 10/1/2001	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-H.	1/14/2002	Final Accepted 1/1/2002	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-E.	7/19/2001	Final Accepted 5/1/2001	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 1999-155-C.	7/19/2001	Final Accepted 3/1/2001	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	Deletes SmartStream Solutions.	2/28/2002	Final Accepted 3/1/2002	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2002-00065.	3/29/2002	Final Accepted 4/1/2002	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2002-00186.	7/3/2002	Final Accepted 7/1/2002	Gas
TFS2002	4600	Johnson County Gas Company, Inc.	Tariff	Revises tariff per Order in Case No. 2002-00318.	10/4/2002	Final Accepted 10/1/2002	Gas
TFS2003	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2002-00424.	1/2/2003	Final Accepted 1/1/2003	Gas
TFS2003	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2003-00074.	3/31/2003	Final Accepted 4/1/2003	Gas
TFS2003	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2003-00179.	8/11/2003	Final Accepted 7/1/2003	Gas

### Closed Tariff List

File #	Utility ID	Company Name	Type	Description	Filed By Date	Status	Service
TFS2003	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2003-00331.	9/25/2003	Final Accepted 10/1/2003	Gas
TFS2003	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2003-00459.	12/24/2003	Final Accepted 1/1/2004	Gas
TFS2004	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2004-00059.	3/31/2004	Final Accepted 4/1/2004	Gas
TFS2004	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2004-0239.	7/8/2004	Final Accepted 7/1/2004	Gas
TFS2004	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2004-00345.	10/21/2004	Final Accepted 10/1/2004	Gas
TFS2004	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2004-00500.	1/4/2005	Final Accepted 1/2/2005	Gas
TFS2005	4600	Johnson County Gas Company, Inc.	Tariff	PGA Rates per Order in Case No. 2005-00121.	3/22/2005	Final Accepted 4/1/2005	Gas
TFS2005	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2005-00392.	11/8/2005	Final Accepted 10/16/2005	Gas
TFS2005	4600	Johnson County Gas Company, Inc.	Tariff	Copy of bill format.	11/13/2005	Final Accepted 1/1/2006	Gas
TFS2005	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2005-00211.	11/29/2005	Final Rejected 12/1/2005	Gas
TFS2006	4600	Johnson County Gas Company, Inc.	Tariff	PGA rates per Order in Case No. 2005-00211.	4/4/2006	Final Accepted 7/1/2005	Gas
TFS2007	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2007-00078.	4/17/2007	Final Accepted 4/1/2007	Gas
TFS2008	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2007-00491. (PGA)	2/15/2008	Final Accepted 12/15/2007	Gas
TFS2008	4600	Johnson County Gas Company, Inc.	Tariff	Rates per order in Case No. 2008-00067.	3/31/2008	Final Accepted 4/1/2008	Gas

### Closed Tariff List

File #	Utility ID	Company Name	Type	Description	Filed By Date	Status	Service
TFS2008	4600	Johnson County Gas Company, Inc.	Tariff	Rates per order in Case No. 2008-00184.	6/25/2008	Final Accepted 7/1/2008	Gas
TFS2008	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2008-00360. (PGA)	10/7/2008	Final Accepted 10/1/2008	Gas
TFS2009	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2008-00558. (PGA)	2/2/2009	Final Accepted 1/28/2009	Gas
TFS2009	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2009-00170. (PGA)	6/8/2009	Final Accepted 6/1/2009	Gas
TFS2009	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2009-00237.	8/4/2009	Final Accepted 7/16/2009	Gas
TFS2010	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2010-00010. (PGA)	9/27/2010	Final Accepted 9/17/2010	Gas
TFS2010	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2010-00010.	12/27/2010	Final-Withdrawn	Gas
TFS2012	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2012-00094. (PGA)	4/19/2012	Final Accepted 4/13/2012	Gas
TFS2013	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2011-00368.	2/6/2013	Final	Gas
TFS2013	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2012-00542.	2/12/2013	Final Accepted 1/30/2013	Gas
TFS2013	4600	Johnson County Gas Company, Inc.	Tariff	Rates per Order in Case No. 2012-00140. (ARF)	7/8/2013	Final Accepted 6/18/2013	Gas
TFS2013	4600	Johnson County Gas Company, Inc.	Tariff	Filing	9/4/2013	Final-Withdrawn	Gas

**Total Filings - 54**

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